

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF WASHINGTON
SEATTLE DIVISION

UNITED STATES OF AMERICA,)	
)	Case No. 2:17-cv-00668-TSZ
Plaintiff,)	
)	PRETRIAL ORDER
v.)	
)	
KOMRON M. ALLAHYARI and SHAUN)	
ALLAHYARI,)	
)	
Defendants.)	

JURISDICTION

This Court has jurisdiction over this case under 28 U.S.C. §§ 1340 and 1345, and 26 U.S.C. § 7402.

CLAIMS AND DEFENSES

Plaintiff, the United States, will pursue at trial the following claims:

1. Determine that the 2005 Deed of Trust claimed by Shaun Allahyari is not a valid lien on the Subject Property (3453 77th Place SE, Mercer Island, Washington 98040) and is not entitled to priority in any distribution of proceeds relating to the sale of the Subject Property because:

a. Shaun Allahyari’s purported interest in the Subject Property based on the	
Pretrial Order	1
(Case No. 2:17-cv-00668-TSZ)	
	U.S. DEPARTMENT OF JUSTICE
	Tax Division, Western Region
	P.O. Box 683
	Washington, D.C. 20044
	Telephone: 202-514-6632

2005 Deed of Trust is unenforceable;

b. The 2005 Deed of Trust is not a valid security interest entitled to protection under 26 U.S.C. § 6323; and/or

c. The Subject Property was fraudulently encumbered by Shaun and Komron Allahyari with the 2005 Deed of Trust under Washington's Uniform Fraudulent Transfer Act.

2. Determine that Shaun Allahyari is not entitled to priority over the United States' federal tax liens with respect to any interest that has purportedly accrued on the amount Shaun paid to the Boeing Employees' Credit Union with respect to the 2010 Assignment of Deed of Trust because:

a. The Assignment does not secure an enforceable obligation to pay interest;

b. Shaun modified the underlying BECU Loan to the detriment of the United States and is therefore not entitled to retain BECU's priority position with respect to interest; and/or

c. Shaun cannot prove what the interest rate was at the time he took the Assignment of Deed of Trust.

3. The United States has valid federal tax liens that attach to the Subject Property.

4. The United States is entitled to foreclose federal tax liens on the Subject Property.

Defendant Shaun Allahyari will pursue the following affirmative defenses and/or claims:

1. Dismissal of all causes of action for which Shaun Allahyari is a defendant.

2. Entry of Judgment in favor of Shaun Allahyari, upholding the BECU Deed of Trust in first priority, senior to the tax liens of the IRS, consistent with the Court's Minute Order of July 30, 2018 granting partial summary judgment to Defendant Shaun Allahyari. [Dkt. 362]

3. Interest on the senior BECU Deed of Trust in an amount to be proven at trial.

4. A ruling that Shaun Allahyari's Loans to Komron Allahyari are to be treated as loans, and the 2005 Deed of Trust to be senior in priority to the tax liens of the IRS, to secure an

1 amount to be proven at trial.

2 Defendant Komron Allahyari will pursue the following affirmative defenses and/or
3 claims:

4 None.

5 **ADMITTED FACTS**

6 The following facts are admitted by the parties:

- 7 1. Shaun and Kathryn Allahyari married in 1962.
- 8 2. Shaun and Kathryn Allahyari have three children: Sandra, Komron, and Karin.
- 9 3. Komron Allahyari obtained a bachelor of arts in speech communication and a
10 juris doctorate from the University of Washington in 1987 and 1990, respectively.
- 11 4. After Komron graduated from law school, Shaun advised him to invest in real
12 estate.
- 13 5. On April 22, 1991, Komron, Shaun, and Kathryn Allahyari acquired a parcel of
14 real property located at 3453 77th Place S.E., Mercer Island, Washington 98040 (the "Subject
15 Property") via a Statutory Warranty Deed.
- 16 6. The initial purchase price for the Subject Property was \$205,000, of which the
17 Allahyaris paid \$40,000 as a down payment and took out a mortgage for the remainder.
- 18 7. Shaun borrowed \$40,000 for the down payment from a line of credit.
- 19 8. Shaun and Komron refer to the \$40,000 as a "loan" from Shaun to Komron
20 (" \$40,000 transfer").
- 21 9. A promissory note (the "Promissory Note"), which is dated March 29, 1991 –
22 nearly a month before closing on the purchase of the Subject Property states that "FOR VALUE
23 RECEIVED (\$50,000), Komron" promises to pay Shaun and Kathryn Allahyari "the total sum of
24 this note under the terms and conditions set forth herein."
- 25 10. The Promissory Note states as follows:
- 26

1 2. PAYMENT: Payment shall be made at the above address via check by Maker,
2 upon the occurrence of one or more of the following contingencies:

3 2.1 The principal amount, repaid from Maker's salary at Ulin Dann and
4 Lambe or if the subject real property is rented and there is "net" rental
5 income; or

6 2.2 If Maker starts his own practice, repaid from proceeds of his law
7 practice when the "net" income from the practice exceeds \$100,000.

8 11. Komron started working for Ulin Dann and Lambe immediately following law
9 school in 1990, but that firm split up in the early 1990s.

10 12. Komron thereafter worked for a firm started by one of the partners, Wade Dann.

11 13. Komron started his own practice in January or February of 1993.

12 14. The Promissory Note requires a 12% interest rate.

13 15. The Promissory Note itself does not specify how interest will be calculated (i.e.
14 whether it will be compound or simple interest).

15 16. The Promissory Note itself does not state a maturity date or an amortization
16 schedule. However, the Promissory Note provides a Payment provision at paragraph 2, as stated
17 in paragraph 10, above.

18 17. Shaun did not anticipate Komron would repay him for the \$40,000 transfer right
19 away.

20 18. Komron made no payments to Shaun for the \$40,000 transfer until 1998.

21 19. In 1998, Komron settled a large case, for which he received \$435,000 in
22 attorney's fees.

23 20. After receiving the \$435,000 in fees, Komron asked Shaun how much he owed
24 Shaun for the \$40,000 transfer.

25 21. Shaun told Komron to pay, and Komron paid Shaun, \$1,069.55 on March 12,
26 1998, \$36,637.46 on June 25, 1998, and \$200 on July 9, 1998.

 22. After Komron made the payments described in paragraph 22, Shaun and Kathryn
 transferred their joint interest in the Subject Property to Komron via quitclaim deed, such that the

1 property was solely owned by Komron. A Quit Claim Deed was recorded on September 10, 1999
2 (Rec. No. 19990910000776). From September 10, 1999 through the date of the pretrial order,
3 title to the property has remained in Komron's name only.

4 23. Beginning in January 2000, Shaun made a series of additional transfers to
5 Komron.

6 24. Shaun borrowed from lines of credit he had with US Bank and Washington
7 Mutual Bank to make the transfers to Komron.

8 25. An "Addendum and Promissory Note," ("2000 Addendum") is dated February 25,
9 2000.

10 26. The 2000 Addendum incorporated by reference the repayment contingencies
11 listed in Paragraph 2 of the Promissory Note for the additional transfers (which are restated in
12 paragraph 10, above).

13 27. In 2003, Komron took out a \$400,000 loan from the Boeing Employee's Credit
14 Union ("BECU Loan"), which was secured by a Deed of Trust ("BECU Deed").

15 28. Before BECU was willing to loan Komron money, BECU required an appraisal of
16 the Subject Property, profit and loss statements for Komron's businesses, other personal and
17 financial information, and performed a credit check on Komron.

18 29. BECU required its loan to be properly secured by the Subject Property.

19 30. The BECU Loan included an Adjustable Rate Rider.

20 31. According to the Adjustable Rate Rider, the underlying note provided for an
21 initial interest rate of 4.375%, which could change on September 1, 2006, and every twelve
22 months thereafter.

23 32. The amount of interest was tied to the weekly average yield on 1-year United
24 States Treasury securities, and could never increase by more than two percentage points in any
25 year.

26 33. The interest rate could never exceed 10.375%.

34. The Adjustable Rate Rider requires written notice be given to the borrower before a change is made to the payment amount.

35. The BECU Loan had a fixed schedule for repayments, with a maturity date of September 1, 2033.

36. Komron Allahyari belatedly filed his IRS Forms 1040 (U.S. Individual Income Tax Return) for tax years 1999-2002 and 2004 in April 2005.

37. Komron's Forms 1040 showed taxes owing, but he did not submit payment with his returns.

38. The IRS made timely assessments against Komron for unpaid income taxes, trust fund recovery penalties, interest, and other statutory additions for the following tax periods on the following dates, in the amounts and for the periods indicated, as set forth in further detail in the United States' First Amended Complaint:

<u>Tax Period Ending</u>	<u>Tax Type</u>	<u>Assessment Date</u>	<u>Assessment Amount and Type of Assessment</u>
12/31/1999	Form 1040	07/25/2005	Tax Assessed \$22,270.00
		"	Estimated Tax Penalty \$861.98
		"	Late Filing Penalty \$4,135.50
		"	Failure to Pay Tax Penalty \$4,595.00
		"	Interest Assessed \$8,401.20
		11/11/2013	Interest Assessed \$18,760.81
12/31/2000	Form 1040	08/01/2005	Tax Assessed \$60,603.00
		"	Estimated Tax Penalty \$1,056.25
		"	Late Filing Penalty \$13,533.30
		"	Failure to Pay Penalty \$15,037.00
		"	Interest Assessed \$18,825.03
		11/11/2013	Interest Assessed \$56,001.61
12/31/2001	Form 1040	05/30/2005	Tax Assessed \$63,009.00
		"	Estimated Tax Penalty \$2,447.00
		"	Late Filing Penalty \$14,177.02
		"	Failure to Pay Penalty \$11,971.71
		"	Interest Assessed \$12,665.70
		11/09/2009	Failure to Pay Penalty \$3,780.54
		11/11/2013	Interest Assessed \$55,967.57

1	12/31/2002	Form 1040	05/23/2005	Tax Assessed	\$454,994.00
2			"	Late Filing Penalty	\$102,373.65
3			"	Failure to Pay Penalty	\$59,149.22
4			"	Interest Assessed	\$56,210.15
5			10/24/2005	Fees and Collection Costs	\$77.28
6			11/09/2009	Failure to Pay Penalty	\$54,599.28
7			11/11/2013	Interest Assessed	\$366,561.03
8			07/13/2015	Fees and Collection Costs	\$1,762.00
9			11/09/2015	Fees and Collection Costs	\$196.00
10	12/31/2004	Form 1040	05/23/2005	Tax Assessed	\$141,692.00
11			"	Failure to Pay Penalty	\$1,416.92
12			"	Interest Assessed	\$887.79
13			11/08/2010	Failure to Pay Penalty	\$34,006.08
14			11/11/2013	Interest Assessed	\$80,233.44
15	12/31/2005	Form 1040	02/18/2008	Additional Tax Assessed	\$1,023.00
16			"	Interest Assessed	\$158.79
17			11/08/2010	Failure to Pay Penalty	\$253.02
18			11/11/2013	Interest Assessed	\$322.29
19	12/31/2006	Form 1040	11/26/2007	Tax Assessed	\$386,959.00
20			"	Estimated Tax Penalty	\$709.12
21			"	Failure to Pay Penalty	\$14,142.12
22			"	Interest Assessed	\$17,870.56
23			11/08/2010	Failure to Pay Penalty	\$74,246.13
24			11/11/2013	Interest Assessed	\$112,806.47
25	12/31/2007	Form 1040	12/08/2008	Tax Assessed	\$47,512.00
26			"	Estimated Tax Penalty	\$1,405.39
			"	Late Filing Penalty	\$1,823.89
			"	Failure to Pay Penalty	\$1,621.24
			"	Interest Assessed	\$1,516.03
			02/09/2009	Fees and Collection Costs	\$130.00
			11/08/2010	Failure to Pay Penalty	\$4,661.06
			11/11/2013	Interest Assessed	\$9,585.21
			"	Failure to Pay Penalty	\$3,850.44
	12/31/2008	Form 1040	11/23/2009	Tax Assessed	\$40,838.00
			"	Estimated Tax Penalty	\$990.53
			"	Late Filing Penalty	\$1,799.50
			"	Failure to Pay Penalty	\$1,599.56
			"	Interest Assessed	\$992.46
			11/11/2013	Interest Assessed	\$6,561.01
			"	Failure to Pay Penalty	\$8,397.68
	12/31/2009	Form 1040	12/06/2010	Tax Assessed	\$256,719.00
			"	Estimated Tax Penalty	\$1,195.00
			"	Late Filing Penalty	\$11,552.35
			"	Failure to Pay Penalty	\$10,268.76
			"	Interest Assessed	\$6,762.91

		04/18/2011	Fees and Collection Costs	\$124.00
		08/15/2011	Failure to Pay Penalty	\$10,268.76
		11/11/2013	Interest Assessed	\$28,862.29
		“	Failure to Pay Penalty	\$34,657.06
12/31/2011	Form 1040	11/19/2012	Tax Assessed	\$43,827.00
		“	Estimated Tax Penalty	\$2.00
		“	Failure to Pay Penalty	\$1,753.08
		“	Interest Assessed	\$790.14
		03/04/2013	Fees and Collection Costs	\$110.00
12/31/2012	Form 1040	10/21/2013	Tax Assessed	\$35,666.00
		“	Estimated Tax Penalty	\$639.00
		“	Failure to Pay Penalty	\$1,426.64
		“	Interest Assessed	\$704.53
		08/11/2014	Interest Assessed	\$781.80
		“	Failure to Pay Penalty	\$2,318.29
		03/23/2015	Fees and Collection Costs	\$190.00
12/31/2013	Form 1040	12/01/2014	Tax Assessed	\$44,193.00
		“	Estimated Tax Penalty	\$783.00
		“	Failure to Pay Penalty	\$1,767.72
		“	Interest Assessed	\$843.34
03/31/2000	§ 6672	12/19/2005	Trust Fund Recovery Penalty	\$4,561.47
		01/08/2007	Fees and Collection Cost	\$128.00
		09/15/2008	Fees and Collection Costs	\$84.00
		09/22/2008	Fees and Collection Costs	\$222.00
		11/11/2013	Interest Assessed	\$2,290.90
06/30/2000	§ 6672	12/19/2005	Trust Fund Recovery Penalty	\$8,857.80
		11/11/2013	Interest Assessed	\$4,233.57
09/30/2000	§ 6672	12/19/2005	Trust Fund Recovery Penalty	\$7,787.98
		11/11/2013	Interest Assessed	\$3,722.24
12/31/2000	§ 6672	12/19/2005	Trust Fund Recovery Penalty	\$7,625.42
		11/11/2013	Interest Assessed	\$3,644.55
03/31/2001	§ 6672	12/19/2005	Trust Fund Recovery Penalty	\$8,152.07
		11/11/2013	Interest Assessed	\$3,896.25
06/30/2001	§ 6672	12/19/2005	Trust Fund Recovery Penalty	\$8,768.26
		11/11/2013	Interest Assessed	\$4,190.76
09/30/2001	§ 6672	12/19/2005	Trust Fund Recovery Penalty	\$7,248.18
		11/11/2013	Interest Assessed	\$3,464.26
12/31/2001	§ 6672	12/19/2005	Trust Fund Recovery Penalty	\$10,300.50
		11/11/2013	Interest Assessed	\$4,923.10
03/31/2002	§ 6672	12/19/2005	Trust Fund Recovery Penalty	\$14,143.78
		11/11/2013	Interest Assessed	\$6,760.00
06/30/2002	§ 6672	12/19/2005	Trust Fund Recovery Penalty	\$13,758.21
		11/11/2013	Interest Assessed	\$6,575.70
09/30/2002	§ 6672	12/19/2005	Trust Fund Recovery Penalty	\$11,292.47

12/31/2002	§ 6672	12/19/2005	Trust Fund Recovery Penalty	\$15,515.74
03/31/2003	§ 6672	12/19/2005	Trust Fund Recovery Penalty	\$12,623.06
06/30/2003	§ 6672	12/19/2005	Trust Fund Recovery Penalty	\$10,714.31
09/30/2003	§ 6672	12/19/2005	Trust Fund Recovery Penalty	\$11,429.95
12/31/2003	§ 6672	12/19/2005	Trust Fund Recovery Penalty	\$13,593.27
03/31/2004	§ 6672	12/19/2005	Trust Fund Recovery Penalty	\$11,075.32
06/30/2004	§ 6672	12/19/2005	Trust Fund Recovery Penalty	\$13,577.70
09/30/2004	§ 6672	12/19/2005	Trust Fund Recovery Penalty	\$14,805.35
12/31/2004	§ 6672	12/19/2005	Trust Fund Recovery Penalty	\$21,019.23
03/31/2005	§ 6672	12/19/2005	Trust Fund Recovery Penalty	\$16,618.73
06/30/2005	§ 6672	12/19/2005	Trust Fund Recovery Penalty	\$7,028.11

39. Despite proper notice and demand for payment of the assessments, Komron has neglected, failed, or refused to make payment in full of the assessed amounts to the United States.

40. There remains due and owing the sum of \$3,910,470.35 plus accrued statutory interest and additions from June 14, 2018, less and payments or credits. Komron has stipulated to a Judgment in this action for the full amount of the assessments.

41. Around the time he filed his federal income tax returns for 1999-2002 and 2004, which reported large balances due, Komron alerted Shaun that he had outstanding tax liabilities.

42. Shaun was concerned that the United States would be able to foreclose its tax liens on the Subject Property.

43. The 2005 Deed of Trust, was recorded on July 26, 2005. The 2005 Deed of Trust contains the following language,

“This deed is for the purpose of securing performance of each agreement of Grantor(s) herein contained, and payment of the sum of Four Hundred Seventy One Thousand Three Hundred Twenty Two and 00/100 (\$ 471,322.00), with interest, which sum is currently due and owing, payable to Beneficiary or order, and made by Grantor(s), and all renewals, modifications, and extensions thereof, and also such further sums as may be advanced or loaned by Beneficiary to Grantor(s), or any of his/her/their successors or assigns, together with interest thereon at the rate of 12 percent.”

44. On October 4, 2005, the first Notice of Federal Tax Lien was filed in King

County, Washington, against Komron M. Allahyari and Leslie R. Cover that listed their federal income tax liabilities for tax years 1999-2001, 2002, and 2004. Additional Notices of Federal Tax Lien were filed in King County on the dates and for the periods stated in the United States' First Amended Complaint.

45. In 2010, Shaun learned that Komron had defaulted on the BECU Deed and was at risk of losing the Subject Property.

46. Shaun borrowed money from lines of credit in order to take an assignment of the BECU loan.

47. Shaun pays interest on his lines of credit.

48. A "Second Addendum to Promissory Note" is dated August 15, 2010 ("2010 Addendum").

49. The 2010 Addendum states,

"Shaun Allahyari hereby desires to take an assignment of the mortgage on the real property and pay off the prior mortgage (BECU) to protect Shaun's interest in the 2005 Deed of Trust.

Komron agrees that any funds Shaun Allahyari pays to take an assignment of the prior mortgage with BECU is to be considered part of the ongoing loans to Komron and will be paid back at 12 percent interest under the terms of the previous Promissory Note(s)."

50. An Assignment of Deed of Trust was recorded on September 8, 2010 ("2010 Assignment").

ISSUES OF LAW

The parties believe that the following are the issues of law to be determined by the court:

1. Whether Shaun Allahyari has an enforceable interest in the Subject Property by virtue of the 2005 Deed of Trust.

2. Whether the United States' federal tax liens for tax years 1999, 2001, 2002, and 2004 have priority over any interest Shaun Allahyari has in the Subject Property by virtue of the 2005 Deed of Trust.

3. Whether Shaun Allahyari is entitled to any interest that has accrued since the 2010 Assignment of Deed of Trust was filed.

4. Whether the encumbrances of the Subject Property by Shaun Allahyari are avoidable under the Washington Uniform Fraudulent Transfer Act.

WITNESS LIST

The names and addresses of witness to be used by each party at the time of trial and the general nature of the testimony of each are:

1. On behalf of plaintiff:

The United States will call:

a. **Komron M. Allahyari**, 3740 90th Avenue SE, Mercer Island, WA 98040. The United States anticipates he will testify concerning (1) his personal background, (2) his federal income tax and trust fund recovery penalty liabilities, and (3) the history, transfers, consideration for, liens on, and ownership/use of the Subject Property.

b. **Shaun Allahyari**, c/o John S. Kaplan, 1201 Third Avenue, Suite 4900, Seattle, WA 98101. The United States anticipates he will testify concerning (1) his personal background and (2) the history, transfers, consideration for, liens on, and ownership/use of the Subject Property.

2. On behalf of Defendant Shaun Allahyari:

Shaun Allahyari will call:

a. **Komron M. Allahyari**, 3740 90th Avenue SE, Mercer Island, WA 98040.

Shaun Allahyari anticipates he will testify concerning (1) loans between himself and Shaun Allahyari, including the history of advances and payments,

1 and other liens on, and ownership/use of the Subject Property, (2) information
2 and documentation provided to the IRS, and (3) all matters in his declarations
3 in support of Shaun's motion for summary judgment and in opposition to the
4 United States' motion for summary judgment.

5 b. **Shaun Allahyari**, c/o John S. Kaplan, 1201 Third Avenue, Suite 4900,
6 Seattle, WA 98101. Shaun Allahyari anticipates he will testify concerning (1)
7 his personal background, (2) loans between himself and Komron Allahyari,
8 including the history of advances and payments, and other liens on, and
9 ownership/use of the Subject Property, (3) the balances, including interest
10 calculations, for loans he made to Komron Allahyari and the loan he acquired
11 from the Boeing Employees' Credit Union, (4) information and
12 documentation provided to the IRS, and (5) all matters in his declarations in
13 support of Shaun's motion for summary judgment and in opposition to the
14 United States' motion for summary judgment.

15 c. **Christie L. West**, 3628 86th Ave. SE, Mercer Island, WA 98040. Shaun
16 Allahyari anticipates she will testify regarding her knowledge of Shaun's
17 loans to Komron and that she handled paralegal work for Komron's firms,
18 including preparing and printing the checks in Quickbooks for repayment of
19 Komron's loan to his father Shaun.¹

20
21
22
23
24
25 ¹ The United States objects to Defendant Shaun Allahyari calling Christie L. West as a witness in this matter for the
26 reasons stated in its Motion in Limine.

d. **Leslie R. Cover**, c/o Larry N. Johnson, 14242 Ambaum Blvd. S.W., Suite 6, Burien, WA 98166. Shaun Allahyari anticipates she will testify concerning her knowledge of loans from Shaun to Komron and repayment from Komron to Shaun.

EXHIBIT LIST

a) Admissibility stipulated:

Plaintiff's Exhibits:

Ex. No.	Description
3	Statutory Warranty Deed (Exhibit 3 to Dkt. # 41)
4	1991 Promissory Note (Exhibit 4 to Dkt. # 41)
5	August 10, 2015 Email with Spreadsheet (Exhibit 5 to Dkt. # 41)
6	Komron M. Allahyari's First Amended Responses to U.S. Interrogatories (Exhibit 6 to Dkt. # 41)
7	Komron M. Allahyari's Response to U.S. Requests for Admission (Exhibit 7 to Dkt. # 41)
8	Quit Claim Deed (Exhibit 8 to Dkt. # 41)
9	2000 Addendum and Promissory Note (Exhibit 9 to Dkt. # 41)
10	2003 Deed of Trust (Exhibit 10 to Dkt. # 41)
11	Forms 4340 ((Exhibit 11 to Dkt. # 41)
13	2005 Deed of Trust (Exhibit 13 to Dkt. # 41)
14	2010 Assignment of Deed of Trust (Exhibit 14 to Dkt. # 41)
16	2010 Second Addendum to Promissory Note (Exhibit 16 to Dkt. # 41)
21	Shaun Allahyari's Response to U.S. First Interrogatories (Exhibit 21 to Dkt. # 53)
22	Shaun Allahyari's First Amended Responses to U.S. Interrogatories (Exhibit 22 to Dkt. # 53)
23	Shaun Allahyari's Response to U.S. Requests for Production (Exhibit 23 to Dkt. # 53)
25	October 27, 2015 Decree of Dissolution in re the Marriage of Leslie Rae Allahyari and Komron Michael Allahyari (Exhibit No. 20 to Leslie R. Cover Deposition)
26	Loan Administration Print Out from January 10, 2006 (Exhibit 7 to Responses to Requests for Production)
27	Form 433A Collection Information Statement dated November 2, 2005 (Exhibit No. 19 to Leslie R. Cover Deposition)
28	Form 433 A Collection Information Statement dated March 18, 2015 (Exhibit No. 33 to Komron M. Allahyari Deposition)
29	Statutory Warranty Deed re Karin Allahyari Pederson (Exhibit No. 16 to Shaun Allahyari Deposition)

Ex. No.	Description
30	Notices of Federal Tax Lien

Defendant Shaun Allahyari's Exhibits:

Ex. No.	Description
103	Adjustable Rate Note dated July 28, 2003 from Komron Allahyari to BECU (Exhibit 103 to Dkt. 52, 61)
104	Notice of Trustee's Sale recorded as Instrument No. 20100602000122 (Exhibit 104 to Dkt. 52)
106	Allonge to BECU Note (Exhibit 106 to Dkt. 52)
105	Loan Sale Agreement (Exhibit 105 to Dkt. 52)
109	Printouts of Index interest rate under BECU Note as published by the Federal Reserve from 2009 to 2018 (sent to plaintiff's counsel on 8/3/18)
119	Carbon copy of Check No. 1025 in Shaun Allahyari's hand, dated 11/15/2000 in the amount of \$6,000
120	Carbon copy of Check No. 1020 in Shaun Allahyari's hand, dated 11/15/2000 in the amount of \$6,000
121	Carbon copy of Check No. 1027 in Shaun Allahyari's hand, dated 3/5/01 in the amount of \$15,000
122	Carbon copy of Check No. 1028 in Shaun Allahyari's hand, dated 3/5/01 in the amount of \$15,000
123	Carbon copy of Check No. 1034 in Shaun Allahyari's hand, dated 8/14/01 in the amount of \$15,000
124	Carbon copy of Check No. 1037 in Shaun Allahyari's hand, dated 10/24/01 in the amount of \$25,000
125	Carbon copy of Check No. 1039 in Shaun Allahyari's hand, dated 11/18/01 in the amount of \$35,000
126	Carbon copy of Check No. 1043 in Shaun Allahyari's hand, dated 1/8/02 in the amount of \$24,000
128	Carbon copy of Check No. 1048 in Shaun Allahyari's hand, dated 4/2/02 in the amount of \$30,000
137	Carbon copy of Check No. 1059 in Shaun Allahyari's hand, dated 6/3/03 in the amount of \$5,000
138	Carbon copy of Check No. 1060 in Shaun Allahyari's hand, dated 6/16/03 in the amount of \$5,000
169	Physical checkbook of Shaun Allahyari (1 of 4)
170	Physical checkbook of Shaun Allahyari (2 of 4)
171	Physical checkbook of Shaun Allahyari (3 of 4)
172	Physical checkbook of Shaun Allahyari (4 of 4)

b) Authenticity stipulated, admissibility disputed:

Plaintiff's Exhibits:

Ex. No.	Description
12	Declaration of Revenue Officer David S-Choi and Exhibit A attached thereto (Exhibit 12 to Dkt. # 41)
15	Discipline Notice – Komron Allahyari (Exhibit 15 to Dkt. # 41)
31	Summary Table of Carbon Copies of Checks

Defendant Shaun Allahyari's Exhibits:

Ex. No.	Description
129	Carbon copy of Check No. 1051 in Shaun Allahyari's hand, dated 1/10/03 in the amount of \$6,464.27 and also carbon copy of Check No. 1052 in Shaun Allahyari's hand, dated 1/16/03 in the amount of \$30,976.10
132	Carbon copy of Check No. 1053 in Shaun Allahyari's hand, dated 4/26/03 in the amount of \$10,000 and also carbon copy of Check No. 1054 in Shaun Allahyari's hand, dated 4/29/03 in the amount of \$50,000
136. ²	Carbon copy of Check No. 1055 in Shaun Allahyari's hand, dated 4/29/03 in the amount of \$7,000 and carbon copy of Check No. 1056 in Shaun Allahyari's hand, dated 4/30/03 in the amount of \$41,000
155	Offer in Compromise package dated 11-3-05 to Revenue Officer Edwards at IRS
156	Additional Offer in Compromise materials dated 1-12-06 to Process Examiner at IRS
157	Submission of additional materials dated 7-28-06 to Ms. Newman at IRS
158	Letter dated 2006-10-06 to Mr. Pfeiffer at IRS sending additional OIC information
159	Form 433-A dated 2008-09-02
160	Form 433-B dated 2008-09-02
161	2008 Bank Statements attached to Form 433-B
162	2011-12-06 Fax from Revenue Officer Riehle at IRS re Summary of Taxpayer Contact.
163	2006-10-24 Letter from Revenue Officer P. Pfeiffer re Offer in Compromise Tentatively Not Accepted
164	2006-11-14 Letter to Revenue Officer P. Pfeiffer re Offer in Compromise and dissipated assets
165	2011-12-06 Letter to Komron Allahyari from Revenue Officer P. Pfeiffer providing notice of a meeting and requesting information and documents

² The United States does not dispute the admissibility of the carbon copy of Check No. 1055, which is payable to Komron Allahyari. The United States does dispute the admissibility of the carbon copy of Check No. 1056, which is payable to Bank of America.

Ex. No.	Description
166	2015-02-23 Fax from Revenue Officer Delia to Richard Johnson re Summary of Contact.
167	2015-03-18 IRS Form 433A
168	2010-09-23 - Report of Interview with Individual Relative to Trust Fund Recovery Penalty

c) Authenticity and admissibility disputed:

Plaintiff's Exhibits:

Ex. No.	Description
24	IRS Summons Interview with Shaun and Komron Allahyari, as set forth in Shaun Allahyari's Motion in Limine (Dkt. 67)

Defendant Shaun Allahyari's Exhibits:

Ex. No.	Description
110	Calculations of amounts owed under BECU Loan in various scenarios (sent to plaintiff's counsel on 8/3/18)
111 ³	Carbon copy of Check No. 1008 in Shaun Allahyari's hand, dated 4/7/2000 in the amount of \$10,000 and Bank statement of Komron Allahyari with a deposit of \$10,000 posted on 4/7/2000
112	Carbon copy of Check No. 1009 in Shaun Allahyari's hand, dated 4/17/2000 in the amount of \$15,000 and Bank statement of Komron Allahyari with a deposit of \$15,000 posted on 4/18/2000
113	Carbon copy of Check No. 1010 in Shaun Allahyari's hand, dated 4/23/2000 in the amount of \$9,250 and Bank statement of Komron Allahyari with a deposit of \$9,250 posted on 4/24/2000
114	Carbon copy of Check No. 1012 in Shaun Allahyari's hand, dated 5/25/2000 in the amount of \$10,000 and Bank statement of Komron Allahyari with a deposit of \$10,000 posted on 5/24/2000
115	Carbon copy of Check No. 1015 in Shaun Allahyari's hand, dated 7/25/2000 in the amount of \$4,625 and Bank statement of Komron Allahyari with a check in the amount of \$4,625 posted on 7/31/2000
116	Carbon copy of Check No. 1017 in Shaun Allahyari's hand, dated 8/21/2000 in the amount of \$10,000 and Bank statement of Komron Allahyari with a deposit of \$10,000 posted on 8/21/2000

³ The United States disputes the authenticity and admissibility of the portions of bank statements included in A-7 through A-14, A-23, A-29, A-30, A-31, A-35, and A-36, which are incomplete, and which were not previously submitted to counsel for the United States in response to specific requests for production relating to loans between Shaun and Komron. Additionally, the United States objects to the admissibility of notations placed on the bank statements.

Ex. No.	Description
117	Carbon copy of Check No. 1021 in Shaun Allahyari's hand, dated 9/28/2000 in the amount of \$11,350 and Bank statement of Komron Allahyari with a deposit of \$11,350 posted on 9/28/2000
118	Carbon copy of Check No. 1022 in Shaun Allahyari's hand, dated 9/28/2000 in the amount of \$10,000 and Bank statement of Komron Allahyari with a deposit of \$10,000 posted on 9/29/2000
127	Carbon copy of Check No. 1045 in Shaun Allahyari's hand, dated 2/4/02 in the amount of \$15,000 and Bank statement of Komron Allahyari with a deposit of \$15,000 posted on 2/4/02
130	Bank statement of Komron Allahyari showing deposit in the amount of \$3,000 on 3/5/2003
131	Bank statement of Komron Allahyari showing withdrawal in the amount of \$10,000 (Check No. 10123) posted on 3/26/03 and Bank statement of Shaun Allahyari showing deposit of \$10,000 on 3/25/03
133	Carbon copy of Check No. 1057 in Shaun Allahyari's hand, dated 5/1/03 in the amount of \$8,000 and Bank statement of Komron Allahyari with a deposit of \$8,000 posted on 5/5/03
134	Carbon copy of Check No. 1058 in Shaun Allahyari's hand, dated 5/16/03 in the amount of \$16,500 and Bank statement of Komron Allahyari with a deposit of \$16,500 posted on 5/16/03
135	Bank statement of Komron Allahyari showing withdrawal in the amount of \$15,000 (Check No. 10220) posted on 6/2/03 and Bank statement of Shaun Allahyari showing deposit of \$18,104 on 5/30/03
139	Carbon copy of Check No. 1077 in Shaun Allahyari's hand, dated 9/1/04 in the amount of \$10,000 and Bank statement of Komron Allahyari with a deposit of \$15,000 posted on 9/2/04
140	Carbon copy of Check No. 1091 in Shaun Allahyari's hand, dated 7/26/05 in the amount of \$1,000 and Bank statement of Komron Allahyari with a deposit of \$1,000 posted on 7/25/05
141	Bank statement of Shaun Allahyari showing deposit in the amount of \$5,100 on 2/20/07
142	Bank statement of Shaun Allahyari showing deposit in the amount of \$5,000 on 3/30/07
143	Bank statement of Shaun Allahyari showing deposit in the amount of \$7,000 on 5/3/07
144	Bank statement of Shaun Allahyari showing deposit in the amount of \$10,000 on 8/16/07 and deposit in the amount of \$25,000 on 9/4/07
145	Bank statement of Shaun Allahyari showing deposit in the amount of \$5,650 on 10/17/07
146	Bank statement of Shaun Allahyari showing deposit in the amount of \$5,000 on 1/2/08
147	Bank statement of Shaun Allahyari showing deposit in the amount of \$5,003.50 on 4/25/08

Ex. No.	Description
148	Bank statement of Shaun Allahyari showing deposit in the amount of \$7,000 on 4/8/09
149	Bank statement of Shaun Allahyari showing deposit in the amount of \$9,000 on 5/8/09
150	Bank statement of Shaun Allahyari showing deposit in the amount of \$7,000 on 6/8/09
151	Bank statement of Shaun Allahyari showing deposit in the amount of \$5,000 on 11/25/09
152	Bank statement of Shaun Allahyari showing deposit in the amount of \$3,000 on 12/16/09
153	Proposed Rule 1006 Exhibit of Shaun's Loan balance with independently substantiated payments (sent to plaintiff's counsel on 8/1)
154	Proposed List of loans from Shaun Allahyari to Komron Allahyari (Exhibit 101 to Dkt. # 52)
155	List of payments from Komron Allahyari to Shaun Allahyari (Exhibit 102 to Dkt. #52)
156	Proposed Rule 1006 Exhibit of Shaun's Loan balance (based only on checkbook carbon copies)
108	Proposed calculation of amount owed under Shaun's Loans (Exhibit 108 to Dkt. 52)
174	Email from Rodney Waldbaum to John Curt (without attachment)
175	Email from Rodney Waldbaum to John Curt (with attachments)

ACTION BY THE COURT

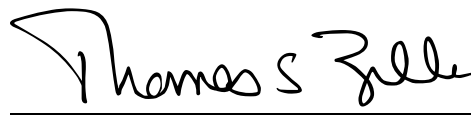
(a) This case is scheduled for trial without a jury beginning on September 5, 2018, at 9:00 am.

(b) Supplemental trial briefs have been submitted to the court.

This order has been approved by the parties as evidenced by the signatures of their counsel.

This order shall control the subsequent course of the action unless modified by a subsequent order. This order shall not be amended except by order of the court pursuant to agreement of the parties or to prevent manifest injustice.

DATED this 31st day of August, 2018.



Thomas S. Zilly
United States District Judge

1 FORM APPROVED.

2 RICHARD E. ZUCKERMAN
Principal Deputy Assistant Attorney General

3 /s/ Nithya Senra

4 Yael BORTNICK

NITHYA SENRA

Trial Attorney, Tax Division

U.S. Department of Justice

P.O. Box 683

Washington, D.C. 20044

Telephone: 202-514-6632 (Bortnick)

202-307-6570 (Senra)

Fascimile: 202-307-0054

Email: Yael.Bortnick@usdoj.gov

Nithya.Senra@usdoj.gov

10 ANNETTE L. HAYES

United States Attorney

Western District of Washington

11 *Of Counsel*

12 *Attorneys for the United States of America*

14 /s/ John S. Kaplan

John S. Kaplan, WSBA No. 23788

15 *Attorneys for Defendant Shaun Allahyari*

16 **Perkins Coie LLP**

1201 Third Avenue, Suite 4900

17 Seattle, WA 98101-3099

Telephone: 206.359.8000

18 Facsimile: 206.359.9000

19 E-mail: JKaplan@perkinscoie.com

21 /s/ Komron Allahyari

22 Komron Allahyari

3740 90th Avenue SE

23 Mercer Island, WA 98040

24 *Pro Se*

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF WASHINGTON
SEATTLE DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v.

KOMRON M. ALLAHYARI and SHAUN
ALLAHYARI,

Defendants.

Case No. 2:17-cv-00668-TSZ

EXHIBIT LIST

Ex. No.	Description	Authenticity Stipulated	Admissibility Stipulated	
1	[Intentionally Left Blank] [On Summary Judgment, Deposition Transcript of Shaun Allahyari]			
2	[Intentionally Left Blank] [On Summary Judgment, Deposition Transcript of Komron Allahyari]			
3	Statutory Warranty Deed (Exhibit 3 to Dkt. # 41)	X	X	
4	1991 Promissory Note (Exhibit 4 to Dkt. # 41)	X	X	
5	August 10, 2015 Email with Spreadsheet (Exhibit 5 to Dkt. # 41)	X	X	
6	Komron M. Allahyari's First Amended Responses to U.S. Interrogatories (Exhibit 6 to Dkt. # 41)	X	X	

Ex. No.	Description	Authenticity Stipulated	Admissibility Stipulated	
7	Komron M. Allahyari's Response to U.S. Requests for Admission (Exhibit 7 to Dkt. # 41)	X	X	
8	Quit Claim Deed (Exhibit 8 to Dkt. # 41)	X	X	
9	2000 Addendum and Promissory Note (Exhibit 9 to Dkt. # 41)	X	X	
10	2003 Deed of Trust (Exhibit 10 to Dkt. # 41)	X	X	
11	Forms 4340 ((Exhibit 11 to Dkt. # 41)	X	X	
12	Declaration of Revenue Officer David S-Choi and Exhibit A attached thereto (Exhibit 12 to Dkt. # 41)	X		
13	2005 Deed of Trust (Exhibit 13 to Dkt. # 41)	X	X	
14	2010 Assignment of Deed of Trust (Exhibit 14 to Dkt. # 41)	X	X	
15	Discipline Notice – Komron Allahyari (Exhibit 15 to Dkt. # 41)	X		
16	2010 Second Addendum to Promissory Note (Exhibit 16 to Dkt. # 41)	X	X	
17	[Intentionally Left Blank] [On Summary Judgment, August 18, 2006 Facsimile with Spreadsheet]			
18	[Intentionally Left Blank] [On Summary Judgment, July 7, 2015 Email with Spreadsheet]			

Ex. No.	Description	Authenticity Stipulated	Admissibility Stipulated	
19	[Intentionally Left Blank] [On Summary Judgment, August 24, 2015 Email with Spreadsheet]			
20	[Intentionally Left Blank] [On Summary Judgment, Conversion Chart for Deposition Exhibits]			
21	Shaun Allahyari's Response to U.S. First Interrogatories (Exhibit 21 to Dkt. # 53)	X	X	
22	Shaun Allahyari's First Amended Responses to U.S. Interrogatories (Exhibit 22 to Dkt. # 53)	X	X	
23	Shaun Allahyari's Response to U.S. Requests for Production (Exhibit 23 to Dkt. # 53)	X	X	
24	IRS Summons Interview with Shaun and Komron Allahyari, as set forth in Shaun Allahyari's Motion in Limine (Dkt. 67)			
25	October 27, 2015 Decree of Dissolution in re the Marriage of Leslie Rae Allahyari and Komron Michael Allahyari (Exhibit No. 20 to Leslie R. Cover Deposition)	X	X	
26	Loan Administration Print Out from January 10, 2006 (Exhibit 7 to Responses to Requests for Production)	X	X	
27	Form 433A Collection Information Statement dated November 2, 2005 (Exhibit No. 19 to Leslie R. Cover Deposition)	X	X	

Ex. No.	Description	Authenticity Stipulated	Admissibility Stipulated	
28	Form 433 A Collection Information Statement dated March 18, 2015 (Exhibit No. 33 to Komron M. Allahyari Deposition)	X	X	
29	Statutory Warranty Deed re Karin Allahyari Pederson (Exhibit No. 16 to Shaun Allahyari Deposition)	X	X	
30	Notices of Federal Tax Lien	X	X	
31	Summary Table of Carbon Copies of Checks	X		

Ex. No.	Description	Authenticity Stipulated	Admissibility Stipulated	
101	Proposed List of loans from Shaun Allahyari to Komron Allahyari (Exhibit 101 to Dkt. # 52)			
102	List of payments from Komron Allahyari to Shaun Allahyari (Exhibit 102 to Dkt. #52)			
103	Adjustable Rate Note dated July 28, 2003 from Komron Allahyari to BECU (Exhibit 103 to Dkt. 52, 61)	X	X	
104	Notice of Trustee's Sale recorded as Instrument No. 20100602000122 (Exhibit 104 to Dkt. 52)	X	X	
105	Loan Sale Agreement (Exhibit 105 to Dkt. 52)	X	X	
106	Allonge to BECU Note (Exhibit 106 to Dkt. 52)	X	X	
107	BECU Calculation at 4.375% simple interested (superseded by Exhibit 110)			
108	Proposed calculation of amount owed under Shaun's Loans (Exhibit 108 to Dkt. 52)			
109	Printouts of Index interest rate under BECU Note as published by the Federal Reserve from 2009 to 2018 (sent to plaintiff's counsel on 8/3/18)	X	X	
110	Calculations of amounts owed under BECU Loan in various scenarios (sent to plaintiff's counsel on 8/3/18)			
111	Carbon copy of Check No. 1008 in Shaun Allahyari's hand, dated 4/7/2000 in the amount of \$10,000 and Bank statement of Komron Allahyari with a deposit of \$10,000 posted on 4/7/2000			
112	Carbon copy of Check No. 1009 in Shaun Allahyari's hand, dated 4/17/2000 in the amount of \$15,000 and Bank statement of Komron Allahyari with a deposit of \$15,000 posted on 4/18/2000			

Ex. No.	Description	Authenticity Stipulated	Admissibility Stipulated	
113	Carbon copy of Check No. 1010 in Shaun Allahyari's hand, dated 4/23/2000 in the amount of \$9,250 and Bank statement of Komron Allahyari with a deposit of \$9,250 posted on 4/24/2000			
114	Carbon copy of Check No. 1012 in Shaun Allahyari's hand, dated 5/25/2000 in the amount of \$10,000 and Bank statement of Komron Allahyari with a deposit of \$10,000 posted on 5/24/2000			
115	Carbon copy of Check No. 1015 in Shaun Allahyari's hand, dated 7/25/2000 in the amount of \$4,625 and Bank statement of Komron Allahyari with a check in the amount of \$4,625 posted on 7/31/2000			
116	Carbon copy of Check No. 1017 in Shaun Allahyari's hand, dated 8/21/2000 in the amount of \$10,000 and Bank statement of Komron Allahyari with a deposit of \$10,000 posted on 8/21/2000			
117	Carbon copy of Check No. 1021 in Shaun Allahyari's hand, dated 9/28/2000 in the amount of \$11,350 and Bank statement of Komron Allahyari with a deposit of \$11,350 posted on 9/28/2000			
118	Carbon copy of Check No. 1022 in Shaun Allahyari's hand, dated 9/28/2000 in the amount of \$10,000 and Bank statement of Komron Allahyari with a deposit of \$10,000 posted on 9/29/2000			
119	Carbon copy of Check No. 1025 in Shaun Allahyari's hand, dated 11/15/2000 in the amount of \$6,000	X	X	
120	Carbon copy of Check No. 1020 in Shaun Allahyari's hand, dated 11/15/2000 in the amount of \$6,000	X	X	
121	Carbon copy of Check No. 1027 in Shaun Allahyari's hand, dated 3/5/01 in the amount of \$15,000	X	X	
122	Carbon copy of Check No. 1028 in Shaun Allahyari's hand, dated 3/5/01 in the amount of \$15,000	X	X	

Ex. No.	Description	Authenticity Stipulated	Admissibility Stipulated	
123	Carbon copy of Check No. 1034 in Shaun Allahyari's hand, dated 8/14/01 in the amount of \$15,000	X	X	
124	Carbon copy of Check No. 1037 in Shaun Allahyari's hand, dated 10/24/01 in the amount of \$25,000	X	X	
125	Carbon copy of Check No. 1039 in Shaun Allahyari's hand, dated 11/18/01 in the amount of \$35,000	X	X	
126	Carbon copy of Check No. 1043 in Shaun Allahyari's hand, dated 1/8/02 in the amount of \$24,000	X	X	
127	Carbon copy of Check No. 1045 in Shaun Allahyari's hand, dated 2/4/02 in the amount of \$15,000 and Bank statement of Komron Allahyari with a deposit of \$15,000 posted on 2/4/02			
128	Carbon copy of Check No. 1048 in Shaun Allahyari's hand, dated 4/2/02 in the amount of \$30,000	X	X	
129	Carbon copy of Check No. 1051 in Shaun Allahyari's hand, dated 1/10/03 in the amount of \$6,464.27 and also carbon copy of Check No. 1052 in Shaun Allahyari's hand, dated 1/16/03 in the amount of \$30,976.10	X		
130	Bank statement of Komron Allahyari showing deposit in the amount of \$3,000 on 3/5/2003			
131	Bank statement of Komron Allahyari showing withdrawal in the amount of \$10,000 (Check No. 10123) posted on 3/26/03 and Bank statement of Shaun Allahyari showing deposit of \$10,000 on 3/25/03			
132	Carbon copy of Check No. 1053 in Shaun Allahyari's hand, dated 4/26/03 in the amount of \$10,000 and also carbon copy of Check No. 1054 in Shaun Allahyari's hand, dated 4/29/03 in the amount of \$50,000	X		

Ex. No.	Description	Authenticity Stipulated	Admissibility Stipulated	
133	Carbon copy of Check No. 1057 in Shaun Allahyari's hand, dated 5/1/03 in the amount of \$8,000 and Bank statement of Komron Allahyari with a deposit of \$8,000 posted on 5/5/03			
134	Carbon copy of Check No. 1058 in Shaun Allahyari's hand, dated 5/16/03 in the amount of \$16,500 and Bank statement of Komron Allahyari with a deposit of \$16,500 posted on 5/16/03			
135	Bank statement of Komron Allahyari showing withdrawal in the amount of \$15,000 (Check No. 10220) posted on 6/2/03 and Bank statement of Shaun Allahyari showing deposit of \$18,104 on 5/30/03			
136	Carbon copy of Check No. 1055 in Shaun Allahyari's hand, dated 4/29/03 in the amount of \$7,000 and carbon copy of Check No. 1056 in Shaun Allahyari's hand, dated 4/30/03 in the amount of \$41,000	X		
137	Carbon copy of Check No. 1059 in Shaun Allahyari's hand, dated 6/3/03 in the amount of \$5,000	X	X	
138	Carbon copy of Check No. 1060 in Shaun Allahyari's hand, dated 6/16/03 in the amount of \$5,000	X	X	
139	Carbon copy of Check No. 1077 in Shaun Allahyari's hand, dated 9/1/04 in the amount of \$10,000 and Bank statement of Komron Allahyari with a deposit of \$15,000 posted on 9/2/04			
140	Carbon copy of Check No. 1091 in Shaun Allahyari's hand, dated 7/26/05 in the amount of \$1,000 and Bank statement of Komron Allahyari with a deposit of \$1,000 posted on 7/25/05			
141	Bank statement of Shaun Allahyari showing deposit in the amount of \$5,100 on 2/20/07			

Ex. No.	Description	Authenticity Stipulated	Admissibility Stipulated	
142	Bank statement of Shaun Allahyari showing deposit in the amount of \$5,000 on 3/30/07			
143	Bank statement of Shaun Allahyari showing deposit in the amount of \$7,000 on 5/3/07			
144	Bank statement of Shaun Allahyari showing deposit in the amount of \$10,000 on 8/16/07 and deposit in the amount of \$25,000 on 9/4/07			
145	Bank statement of Shaun Allahyari showing deposit in the amount of \$5,650 on 10/17/07			
146	Bank statement of Shaun Allahyari showing deposit in the amount of \$5,000 on 1/2/08			
147	Bank statement of Shaun Allahyari showing deposit in the amount of \$5,003.50 on 4/25/08			
148	Bank statement of Shaun Allahyari showing deposit in the amount of \$7,000 on 4/8/09			
149	Bank statement of Shaun Allahyari showing deposit in the amount of \$9,000 on 5/8/09			
150	Bank statement of Shaun Allahyari showing deposit in the amount of \$7,000 on 6/8/09			
151	Bank statement of Shaun Allahyari showing deposit in the amount of \$5,000 on 11/25/09			
152	Bank statement of Shaun Allahyari showing deposit in the amount of \$3,000 on 12/16/09			
153	Proposed Rule 1006 Exhibit of Shaun's Loan balance with independently substantiated payments (sent to plaintiff's counsel on 8/1)			
154	[Intentionally Left Blank]			
155	Offer in Compromise package dated 11-3-05 to Revenue Officer Edwards at IRS	X		

Ex. No.	Description	Authenticity Stipulated	Admissibility Stipulated	
156	Additional Offer in Compromise materials dated 1-12-06 to Process Examiner at IRS	X		
157	Submission of additional materials dated 7-28-06 to Ms. Newman at IRS	X		
158	Letter dated 2006-10-06 to Mr. Pfeiffer at IRS sending additional OIC information	X		
159	Form 433-A dated 2008-09-02	X		
160	Form 433-B dated 2008-09-02	X		
161	2008 Bank Statements attached to Form 433-B	X		
162	2011-12-06 Fax from Revenue Officer Riehle at IRS re Summary of Taxpayer Contact.	X		
163	2006-10-24 Letter from Revenue Officer P. Pfeiffer re Offer in Compromise Tentatively Not Accepted	X		
164	2006-11-14 Letter to Revenue Officer P. Pfeiffer re Offer in Compromise and dissipated assets	X		
165	2011-12-06 Letter to Komron Allahyari from Revenue Officer P. Pfeiffer providing notice of a meeting and requesting information and documents	X		
166	2015-02-23 Fax from Revenue Officer Delia to Richard Johnson re Summary of Contact.	X		
167	2015-03-18 IRS Form 433A	X		
168	2010-09-23 - Report of Interview with Individual Relative to Trust Fund Recovery Penalty	X		
169	Physical checkbook of Shaun Allahyari (1 of 4)	X	X	
170	Physical checkbook of Shaun Allahyari (2 of 4)	X	X	
171	Physical checkbook of Shaun Allahyari (3 of 4)	X	X	

Ex. No.	Description	Authenticity Stipulated	Admissibility Stipulated	
172	Physical checkbook of Shaun Allahyari (4 of 4)	X	X	
173	Komron M. Allahyari's First Responses to U.S. Requests for Production	X		
174	Email from Rodney Waldbaum to John Curt (without attachment)			
175	Email from Rodney Waldbaum to John Curt (with attachments)			